



Trustees' Financial Summary

FY2015-16

Submit ID: 0746-37911635

**** Recalculated ****

42 Richland County

0746 Sidney H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Nicole Beyer **Phone #:** (406) 433-4080

(Signature)

(Date)

Chair, Board of Trustees: Kelly Dey

(Signature)

(Date)

County Superintendant Gail Anne Staffanson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
094	Graduation Matters/OPI	STATE		
109	Graduation Matters/	STATE		
149	Dual Credits Stipends	LOCAL		
155	Needy Child/Pella	LOCAL		
158	Distance Learning	LOCAL		Local
161	Tching Cert Reimb in honor of Sherry Arnold	LOCAL		
171	ACT Plus Writing/Grant	STATE		
175	Softball Complex Updates for State Softball	LOCAL		
180	ENDOWMENT- ALUMNI	LOCAL		
181	ENDOWMENT SCHOLARSHIP	LOCAL		
182	InDEPENDENT STUDY	LOCAL		
183	James Weitz Scholarship	LOCAL	183	
189	State OTO Indian Education for All	STATE		state
203	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL		84.126A
221	HS ACC LGST	STATE		
491	Vo Ed Carl Perkins Basic Grant	FEDERAL	42-0746-80-16	84.048A
492	Vo Ed Agriculture	STATE		State
493	Vo Ed Business/Marketing	STATE		State
494	Vo Ed Family & Consumer Science	STATE		State
495	Vo Ed Tech Ed/Industrial Arts	STATE		State
540	2015 State VoEd - Business	STATE		
541	2015 State VoEd - Ag Ed	STATE		
542	2015 State VoEd - FACS	STATE		
543	2015 State VoEd - Ind. Tech	STATE		
580	Carl Perkins 2014-15	FEDERAL		
600	MUST Assessment Repaid	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	498,943.34	47,298.15	348,599.98	149,687.24
02	Taxes Receivable - Real and Personal (120-149)	16,633.97	2,989.05	230.53	
03	Taxes Receivable - Protested (150-159)	178,319.37	34,643.83	2,910.73	
04	Receivables from Other Funds (160-179)	14,269.29			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	1,680.42	307.50		
07	Inventories (220 & 230)	77,291.13			16,003.03
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	787,137.52	85,238.53	351,741.24	165,690.27
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	45,910.79	8,916.11		700.00
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	45,910.79	8,916.11		700.00
DEFERRED INFLOWS					
36	Deferred Inflows (680)	194,953.34	37,632.88	3,141.26	18,324.37
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	77,291.13			16,003.03
38	Reserve for Encumbrances (953)	40,830.05	1,176.15		4,688.47
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	428,152.21	37,513.39	348,599.98	125,974.40
52	TOTAL FUND BALANCE/EQUITY	546,273.39	38,689.54	348,599.98	146,665.90
53	TOTAL LIABILITIES AND FUND BALANCE	787,137.52	85,238.53	351,741.24	165,690.27

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,291.16	149,914.56	357,784.59	10,547.64
02	Taxes Receivable - Real and Personal (120-149)	166.75			411.23
03	Taxes Receivable - Protested (150-159)	1,688.78			4,724.91
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,991.90	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,146.69	149,914.56	361,776.49	15,683.78
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		4,460.40	5,309.62	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		4,460.40	5,309.62	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,855.53			5,136.14
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			2,396.52	
48	Fund Balance for Budget	18,291.16	145,454.16	354,070.35	10,547.64
52	TOTAL FUND BALANCE/EQUITY	18,291.16	145,454.16	356,466.87	10,547.64
53	TOTAL LIABILITIES AND FUND BALANCE	20,146.69	149,914.56	361,776.49	15,683.78

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,659.92		710.49	29,437.48
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	8,870.01			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	30,529.93		710.49	29,437.48
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)			500.00	
35	TOTAL LIABILITIES			500.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	60.34			
48	Fund Balance for Budget	30,469.59		210.49	29,437.48
52	TOTAL FUND BALANCE/EQUITY	30,529.93		210.49	29,437.48
53	TOTAL LIABILITIES AND FUND BALANCE	30,529.93		710.49	29,437.48

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	317,822.07	645,274.61		203,354.57
02	Taxes Receivable - Real and Personal (120-149)	682.40			
03	Taxes Receivable - Protested (150-159)	8,065.61			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	326,570.08	645,274.61		203,354.57
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	969.76	29,565.00		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	969.76	29,565.00		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8,748.01			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	38,673.85	17,595.96		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	278,178.46	598,113.65		203,354.57
52	TOTAL FUND BALANCE/EQUITY	316,852.31	615,709.61		203,354.57
53	TOTAL LIABILITIES AND FUND BALANCE	326,570.08	645,274.61		203,354.57

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,785,886.55		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		1,785,886.55		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		627,247.53		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		1,158,639.02		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		1,785,886.55		
53	TOTAL LIABILITIES AND FUND BALANCE		1,785,886.55		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			362,717.63	11,628.78
04	Receivables from Other Funds (160-179)			356.90	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			363,074.53	11,628.78
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)			14,626.19	
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			14,626.19	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				945.95
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			348,448.34	10,682.83
52	TOTAL FUND BALANCE/EQUITY			348,448.34	11,628.78
53	TOTAL LIABILITIES AND FUND BALANCE			363,074.53	11,628.78

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		182,468.82		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		182,468.82		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		182,468.82		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		182,468.82		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		182,468.82		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		39,139.89		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		8,263.05		
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		47,402.94		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		47,402.94		
35	TOTAL LIABILITIES		47,402.94		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		47,402.94		

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	346,471.97	649,042.57
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,163.53	10,323.59
1190	Penalties and Interest on Taxes	458.99	1,120.87
1330	Tuition from Schl Dists Outside State	30,528.73	24,011.31
1510	Interest Earnings	6,238.64	6,218.76
1900	Other Revenue from Local Sources	1,762.22	2,475.22
1920	Contributions/Donations from Private Sources	0.00	56.03
3110	Direct State Aid	1,319,750.07	1,393,955.87
3111	Quality Educator	117,278.23	105,817.10
3112	At Risk Student	2,868.33	3,929.91
3113	Indian Education For All	8,241.60	8,727.84
3114	American Indian Achievement Gap	4,400.00	3,280.00
3115	State Spec Ed Allowable Cost Pymt to Districts	83,385.62	84,268.80
3116	Data For Achievement	6,060.00	8,360.00
3118	Natural Resource Development	9,404.75	15,649.38
3120	State Guaranteed Tax Base Aid	136,256.00	109,060.04
3444	State School Block Grant	215,265.68	215,265.68
3446	SB96 Block Grant Reimbursement	7,303.88	0.00
3460	Montana Oil and Gas Tax	1,070,043.90	673,445.22
4800	Federal Revenue in Lieu of Taxes	761.90	513.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,371,644.04	3,315,521.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	839,437.46	941,294.85
			2XX Personal Services - Employee Benefits	173,993.38	151,638.35
			3XX Purchased Professional and Technical Services	8,697.61	12,505.60
			4XX Purchased Property Services	3,399.00	361.35
			5XX Other Purchased Services	9,434.30	10,801.78
			6XX Supplies and Materials	59,959.32	43,151.16
		21XX Support Services - Students			
			1XX Personal Services - Salaries	107,975.09	117,854.29
			2XX Personal Services - Employee Benefits	18,543.35	15,869.79
			3XX Purchased Professional and Technical Services	617.65	858.94
			5XX Other Purchased Services	2,535.44	1,758.62
			6XX Supplies and Materials	1,144.72	468.95

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	20,584.80	21,596.40	
		2XX	Personal Services - Employee Benefits	7,109.66	6,560.37	
		5XX	Other Purchased Services	73.36	220.84	
		6XX	Supplies and Materials	198.99	10.92	
		222X	Educational Media Services			
		1XX	Personal Services - Salaries	145,226.89	97,927.98	
		2XX	Personal Services - Employee Benefits	27,863.53	18,583.76	
		3XX	Purchased Professional and Technical Services	4,692.00	1,659.00	
		4XX	Purchased Property Services	229.00	0.00	
		5XX	Other Purchased Services	687.59	1,760.25	
		6XX	Supplies and Materials	9,666.04	9,436.55	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	46,167.11	44,748.75	
		2XX	Personal Services - Employee Benefits	10,139.84	8,215.64	
		3XX	Purchased Professional and Technical Services	10,321.08	10,460.85	
		4XX	Purchased Property Services	166.70	800.03	
		5XX	Other Purchased Services	18,231.17	10,035.21	
		6XX	Supplies and Materials	1,688.21	7,994.03	
		810	Dues and Fees	4,690.11	7,737.87	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	220,693.52	229,347.55	
		2XX	Personal Services - Employee Benefits	51,895.45	43,525.70	
		3XX	Purchased Professional and Technical Services	0.00	1,036.68	
		5XX	Other Purchased Services	26,356.06	17,233.43	
		6XX	Supplies and Materials	10,922.22	17,452.52	
		810	Dues and Fees	1,710.00	3,216.14	
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	49,976.96	51,972.37	
		2XX	Personal Services - Employee Benefits	14,146.66	14,044.56	
		3XX	Purchased Professional and Technical Services	2,718.49	0.00	
		4XX	Purchased Property Services	0.00	14.00	
		5XX	Other Purchased Services	3,955.11	4,906.15	
		6XX	Supplies and Materials	2,998.78	4,136.62	
		810	Dues and Fees	135.02	96.68	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	193,500.99	165,717.38	
		2XX	Personal Services - Employee Benefits	45,333.48	37,075.66	
		3XX	Purchased Professional and Technical Services	9,207.83	6,112.31	
		4XX	Purchased Property Services	179,737.33	170,638.52	
		5XX	Other Purchased Services	12,550.95	15,016.43	
		6XX	Supplies and Materials	89,496.85	56,418.76	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	322.00	35.00
	27XX Student Transportation Services				
		3XX	Purchased Professional and Technical Services	161.50	0.00
		4XX	Purchased Property Services	0.00	889.51
		6XX	Supplies and Materials	0.00	1,026.87
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX	Personal Services - Salaries	128,667.81	139,559.95
		2XX	Personal Services - Employee Benefits	17,303.24	11,077.47
		3XX	Purchased Professional and Technical Services	103.00	51.50
		5XX	Other Purchased Services	812.36	78.47
		6XX	Supplies and Materials	4,303.17	3,134.94
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	27,250.78	23,482.55
		2XX	Personal Services - Employee Benefits	4,115.55	2,756.32
		3XX	Purchased Professional and Technical Services	1,959.70	6,944.32
		5XX	Other Purchased Services	865.75	789.53
		6XX	Supplies and Materials	1,812.83	478.56
		810	Dues and Fees	179.50	303.00
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	80.56	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		1XX	Personal Services - Salaries	306,143.71	325,997.22
		2XX	Personal Services - Employee Benefits	43,096.46	47,030.22
		4XX	Purchased Property Services	1,210.73	1,187.68
		5XX	Other Purchased Services	2,516.37	262.19
		6XX	Supplies and Materials	75,700.35	37,533.43
		810	Dues and Fees	570.00	505.00
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	6,888.86	11,430.11
		2XX	Personal Services - Employee Benefits	373.98	355.48
		6XX	Supplies and Materials	8,604.91	3,640.60
	34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	36,470.00	26,083.76
		2XX	Personal Services - Employee Benefits	215.80	269.12
		3XX	Purchased Professional and Technical Services	0.00	5,536.00
		5XX	Other Purchased Services	22,303.09	15,738.03
		6XX	Supplies and Materials	0.00	353.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	16,212.99	15,045.52
			2XX	Personal Services - Employee Benefits	914.61	673.13
			4XX	Purchased Property Services	22,267.17	20,493.64
			5XX	Other Purchased Services	3,066.05	3,800.00
			6XX	Supplies and Materials	16,806.90	22,170.39
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	118,476.73	132,824.69
			2XX	Personal Services - Employee Benefits	4,763.55	4,586.60
			4XX	Purchased Property Services	1,839.83	0.00
			5XX	Other Purchased Services	32,321.87	48,408.58
			6XX	Supplies and Materials	705.35	23.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,358,216.16	3,296,830.40	

Schedule Of Changes Worksheet						Fund Code 01	
Beginning Fund Balance						546,320.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,315,521.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,296,830.40	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	77,291.13	Less Last Year	86,674.09	(4a)	-9,382.96	
Increase/Decrease of Reserve for Encumbrances							
	This Year	40,830.05	Less Last Year	50,185.25	(4b)	-9,355.20	
						-18,738.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						546,273.39	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	107,089.75	106,091.76
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,337.96	3,257.00
	1190 Penalties and Interest on Taxes	181.92	259.93
	1410 Individual Transportation Fees	6,632.58	7,718.55
	1440 Other Transportation Fees	172.50	0.00
	1510 Interest Earnings	328.03	311.03
	1900 Other Revenue from Local Sources	4.73	0.00
	1910 Rentals	0.00	1,492.72
	2220 County On-Schedule Trans Reimb	16,944.76	17,090.62
	3210 State On-Schedule Trans Reimb	16,944.78	17,090.63
	3444 State School Block Grant	8,710.05	8,710.05
	3446 SB96 Block Grant Reimbursement	3,232.01	0.00
	4800 Federal Revenue in Lieu of Taxes	0.00	157.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		162,579.07	162,180.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	11,698.94	11,751.12
			2XX	Personal Services - Employee Benefits	2,484.89	2,179.64
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	1,644.72	1,677.61
			2XX	Personal Services - Employee Benefits	467.24	331.81
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	14,088.46	14,236.35
			2XX	Personal Services - Employee Benefits	4,192.27	4,006.77
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	29.50	28.46
			4XX	Purchased Property Services	2,430.44	2,932.98
			5XX	Other Purchased Services	0.00	750.00
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	59,925.20	58,234.30
			2XX	Personal Services - Employee Benefits	6,825.27	9,671.21
			3XX	Purchased Professional and Technical Services	958.92	1,159.85
			4XX	Purchased Property Services	6,107.03	5,246.64
			5XX	Other Purchased Services	23,344.73	20,254.49
			6XX	Supplies and Materials	40,926.52	22,940.24



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
			7XX Property and Equipment Acquisition	0.00	7,505.54
			810 Dues and Fees	0.00	12.00
	280 Special Education - Local and State				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	6,313.35	6,798.51
			2XX Personal Services - Employee Benefits	453.73	1,817.26
			3XX Purchased Professional and Technical Services	22.50	0.00
			5XX Other Purchased Services	332.96	407.62
			6XX Supplies and Materials	694.27	433.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>182,940.94</u>	<u>172,376.23</u>

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					48,687.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					162,180.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					172,376.23 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	1,176.15	Less Last Year	977.62	(4b)	198.53
					198.53 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					38,689.54 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	14,471.07	7,503.70
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	224.62	431.70
	1190 Penalties and Interest on Taxes	21.17	28.06
	1510 Interest Earnings	3,961.13	2,432.30
	4800 Federal Revenue in Lieu of Taxes	62.84	21.45
	5200 Sale or Compensation for Loss of Assets	0.00	9,000.00
	6100 Material Prior Period Revenue Adjustments	0.00	31,083.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,740.83	50,500.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	27XX	Student Transportation Services			
		7XX	Property and Equipment Acquisition	94,583.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				94,583.20	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	391,349.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,500.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	93,250.00	(4b)
	-93,250.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	348,599.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,070.65	1,455.79
	1611 National School Lunch Program	332,304.70	318,636.98
	1630 Catering Sales	4,832.40	2,591.01
	3220 State Food Services Match	2,025.91	872.39
	4550 Federal Child Nutrition	165,298.34	179,608.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		505,532.00	503,164.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	214,591.31	239,212.10
			2XX Personal Services - Employee Benefits	20,337.73	19,265.75
			3XX Purchased Professional and Technical Services	80.21	999.72
			4XX Purchased Property Services	2,187.16	10,499.88
			5XX Other Purchased Services	1,796.76	1,681.75
			6XX Supplies and Materials	255,947.42	238,689.36
			810 Dues and Fees	323.00	152.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				495,263.59	510,501.06

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	149,262.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	503,164.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	510,501.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year	16,003.03	
Less Last Year	15,761.19	(4a)
	241.84	
Increase/Decrease of Reserve for Encumbrances		
This Year	4,688.47	
Less Last Year	190.00	(4b)
	4,498.47	
	4,740.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	146,665.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,426.25	6,859.42
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	18.39	42.84
	1190 Penalties and Interest on Taxes	1.87	8.89
	1510 Interest Earnings	0.01	43.81
	3460 Montana Oil and Gas Tax	0.00	20,000.00
	4800 Federal Revenue in Lieu of Taxes	5.54	2.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,452.06</u>	<u>26,957.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		1,520.00	8,645.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,520.00</u>	<u>8,645.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	-20.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,957.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,645.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,291.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,368.04	2,678.85
	2240 County Retirement Distribution	461,849.43	481,167.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		463,217.47	483,845.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	186,945.60	229,003.49
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	17,423.85	19,142.34
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	3,325.32	3,507.51
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	22,716.98	15,917.78
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	26,183.74	17,563.77
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	35,596.89	37,000.74
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	9,483.81	10,264.62
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	29,105.34	23,891.63
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	9,229.16	8,803.04
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	25,944.93	31,694.30
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	4,165.66	2,881.42
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	995.05	1,075.10
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	8,306.86	8,403.49
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	16,705.81	17,340.57



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	7,658.33	8,080.06	
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	16,612.07	18,596.33	
	610 Adult Continuing Education Programs					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	1,206.56	908.15	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
		2XX	Personal Services - Employee Benefits	1,002.62	1,606.29	
	34XX Extracurricular - Activities					
		2XX	Personal Services - Employee Benefits	4,528.58	3,941.08	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
		2XX	Personal Services - Employee Benefits	2,359.23	2,324.64	
	35XX Extracurricular - Athletics					
		2XX	Personal Services - Employee Benefits	22,895.56	24,330.39	
	910 Food Services					
	31XX Food Services					
		2XX	Personal Services - Employee Benefits	31,268.75	36,198.72	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				483,660.70	522,475.46	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					184,083.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					483,845.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					522,475.46	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					145,454.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
094	Graduation Matters/OPI	
	3240 Graduation Matters Montana	4,000.00
149	Dual Credits Stipends	
	1330 Tuition from Schl Dists Outside State	5,490.00
158	Distance Learning	
	1320 Tuition from Schl Dists Within State	15,435.24
161	Tching Cert Reimb in honor of Sherry Arnold	
	1510 Interest Earnings	0.53
171	ACT Plus Writing/Grant	
	4710 GEAR UP	356.90
175	Softball Complex Updates for State Softball	
	1920 Contributions/Donations from Private Sources	20,000.00
182	InDEPENDENT STUDY	
	1310 Individual Tuition	3,100.00
	1510 Interest Earnings	12.85
189	State OTO Indian Education for All	
	1510 Interest Earnings	92.65
203	Pre-Employment Trans Svs(Voc. Rehab)	
	4740 Pre-Employment Transition Services (DPHHS)	29,375.00
221	HS ACC LGST	
	1510 Interest Earnings	2,216.69
491	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	14,856.00
492	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	6,035.00
493	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	5,533.00
494	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	4,474.00
495	Vo Ed Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	5,489.00
580	Carl Perkins 2014-15	
	4520 Carl Perkins (Federal Vo-Ed) - Competitive	478.66
600	MUST Assessment Repaid	
	1510 Interest Earnings	246.48
	1530 Net Increase (Decrease) in the Fair Value of Investments	1,119.39
	1900 Other Revenue from Local Sources	14,250.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		132,561.45



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
094	Graduation Matters/OPI				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		5XX	Other Purchased Services		1,458.53
		6XX	Supplies and Materials		1,420.82
			094 Subtotal		2,879.35
109	Graduation Matters/				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		5XX	Other Purchased Services		9,398.84
			109 Subtotal		9,398.84
149	Dual Credits Stipends				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		5,490.00
			149 Subtotal		5,490.00
155	Needy Child/Pella				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		5XX	Other Purchased Services		225.00
			155 Subtotal		225.00
158	Distance Learning				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		12,447.78
		2XX	Personal Services - Employee Benefits		2,095.70
			158 Subtotal		14,543.48
161	Tching Cert Reimb in honor of Sherry Arnold				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		95.49
			161 Subtotal		95.49
171	ACT Plus Writing/Grant				
	471	GEAR UP			
		21XX	Support Services - Students		
		6XX	Supplies and Materials		356.90
			171 Subtotal		356.90
182	InDEPENDENT STUDY				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		7,013.33



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		1,439.45
			182 Subtotal		8,452.78
203	Pre-Employment Trans Svs(Voc. Rehab)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		3,333.01
			6XX Supplies and Materials		339.28
	280 Special Education - Local and State				
	1XXX Instruction				
			5XX Other Purchased Services		1,727.18
	21XX Support Services - Students				
			5XX Other Purchased Services		1,215.47
			203 Subtotal		6,614.94
491	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			5XX Other Purchased Services		10,660.66
			6XX Supplies and Materials		4,195.34
			491 Subtotal		14,856.00
492	Vo Ed Agriculture				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
			5XX Other Purchased Services		2,099.44
			6XX Supplies and Materials		3,685.56
			810 Dues and Fees		250.00
			492 Subtotal		6,035.00
493	Vo Ed Business/Marketing				
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
			5XX Other Purchased Services		5,533.00
			493 Subtotal		5,533.00
494	Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			5XX Other Purchased Services		2,349.70
			6XX Supplies and Materials		2,124.30
			494 Subtotal		4,474.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
495	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			5XX Other Purchased Services		2,531.86
			6XX Supplies and Materials		2,957.14
			495 Subtotal		5,489.00
540	2015 State VoEd - Business				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			5XX Other Purchased Services		393.93
			540 Subtotal		393.93
541	2015 State VoEd - Ag Ed				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			5XX Other Purchased Services		1,534.00
			541 Subtotal		1,534.00
580	Carl Perkins 2014-15				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		478.66
			580 Subtotal		478.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					86,850.37

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					313,099.41 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					132,561.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					86,850.37 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	2,396.52	Less Last Year	4,740.14	(4b)	-2,343.62
					-2,343.62 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					356,466.87 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
094 Graduation Matters/OPI	4,000.00	2,879.35	1,120.65
109 Graduation Matters/	0.00	9,398.84	-9,398.84
149 Dual Credits Stipends	5,490.00	5,490.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
155 Needy Child/Pella	0.00	225.00	-225.00
158 Distance Learning	15,435.24	14,543.48	891.76
161 Tching Cert Reimb in honor of Sherry Arnold	0.53	95.49	-94.96
171 ACT Plus Writing/Grant	356.90	356.90	0.00
175 Softball Complex Updates for State Softball	20,000.00	0.00	20,000.00
182 InDEPENDENT STUDY	3,112.85	8,452.78	-5,339.93
189 State OTO Indian Education for All	92.65	0.00	92.65
203 Pre-Employment Trans Svs(Voc. Rehab)	29,375.00	6,614.94	22,760.06
221 HS ACC LGST	2,216.69	0.00	2,216.69
491 Vo Ed Carl Perkins Basic Grant	14,856.00	14,856.00	0.00
492 Vo Ed Agriculture	6,035.00	6,035.00	0.00
493 Vo Ed Business/Marketing	5,533.00	5,533.00	0.00
494 Vo Ed Family & Consumer Science	4,474.00	4,474.00	0.00
495 Vo Ed Tech Ed/Industrial Arts	5,489.00	5,489.00	0.00
540 2015 State VoEd - Business	0.00	393.93	-393.93
541 2015 State VoEd - Ag Ed	0.00	1,534.00	-1,534.00
580 Carl Perkins 2014-15	478.66	478.66	0.00
600 MUST Assessment Repaid	15,615.93	0.00	15,615.93
Total	132,561.45	86,850.37	45,711.08



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	13,325.06	14,663.17
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	318.90	405.79
	1190 Penalties and Interest on Taxes	22.75	33.68
	1340 Fees for Adult Education	777.50	995.01
	1510 Interest Earnings	63.67	66.45
	4800 Federal Revenue in Lieu of Taxes	0.00	19.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,507.88	16,183.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,989.16	6,744.48
			2XX Personal Services - Employee Benefits	632.20	261.10
			5XX Other Purchased Services	741.58	558.62
			6XX Supplies and Materials	183.66	61.92
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	15.24	0.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	9,700.00	9,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				20,261.84	17,526.12

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	11,890.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,183.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,526.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,547.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	22,650.00	23,175.00
	1510 Interest Earnings	155.52	237.07
	3260 State Driver's Education Reimbursement	10,732.62	8,870.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,538.14	32,282.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	24,875.00	25,760.00
			2XX Personal Services - Employee Benefits	402.77	11.76
			4XX Purchased Property Services	212.00	0.00
			5XX Other Purchased Services	3,210.42	2,216.93
			6XX Supplies and Materials	1,958.88	950.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,659.07	28,939.50

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	27,127.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,282.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,939.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 60.34 Less Last Year 0.00 (4b)	60.34	
	60.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,529.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	32.39	52.14
	1910 Rentals	76,137.59	0.00
	1920 Contributions/Donations from Private Sources	0.00	64,452.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>76,169.98</u>	<u>64,504.49</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			4XX	Purchased Property Services	77,089.13	63,376.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					77,089.13	63,376.00

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						-918.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						64,504.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						63,376.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						210.49 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	151.78	227.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>151.78</u>	<u>227.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	29,209.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	227.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,437.48	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	28,222.62	23,731.34
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	578.28	855.89
	1190 Penalties and Interest on Taxes	46.82	65.24
	1510 Interest Earnings	882.31	1,944.77
	1900 Other Revenue from Local Sources	180.00	12,338.20
	3281 State Technology Aid	3,045.72	3,085.98
	3460 Montana Oil and Gas Tax	300,000.00	300,000.00
	4800 Federal Revenue in Lieu of Taxes	85.02	41.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>333,040.77</u>	<u>342,063.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	8,733.25	20,073.06
			4XX Purchased Property Services	2,150.97	1,672.15
			6XX Supplies and Materials	253,566.47	129,308.72
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	0.00	1,006.97
			5XX Other Purchased Services	31.64	3,263.70
			6XX Supplies and Materials	0.00	281.33
		25XX Support Services - Business			
			6XX Supplies and Materials	0.00	2,586.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>264,482.33</u>	<u>158,192.11</u>



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					112,374.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					342,063.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					158,192.11	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	38,673.85	Less Last Year	18,066.92	(4b)	20,606.93	
					20,606.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					316,852.31	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3,949.24	4,592.88
	3445 State Combined Fund School Block Grant	9,085.17	9,085.17
	3447 SB96 Combined Block Grant Reimbursement	1,563.88	0.00
	3460 Montana Oil and Gas Tax	2,500,000.00	697,811.66
	5200 Sale or Compensation for Loss of Assets	0.00	4,808.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,514,598.29	716,297.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	211,313.58	197,716.89
			2XX Personal Services - Employee Benefits	37,416.38	29,943.97
			6XX Supplies and Materials	3,411.92	40,509.55
			7XX Property and Equipment Acquisition	0.00	29,565.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	218,965.51	104,783.68
			2XX Personal Services - Employee Benefits	4,907.73	2,482.52
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	247,656.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	32,988.70	58,140.23
			2XX Personal Services - Employee Benefits	8,996.04	12,845.54
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			7XX Property and Equipment Acquisition	0.00	2,605.11
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	26,623.57	30,078.18
			2XX Personal Services - Employee Benefits	4,048.06	3,906.88
			6XX Supplies and Materials	0.00	10,550.96
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,319,750.07	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,116,077.56	523,128.51



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	409,220.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	716,297.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	523,128.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 17,595.96 Less Last Year 4,275.83 (4b)	13,320.13	
	13,320.13	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	615,709.61	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	998.38	1,470.60
	3460 Montana Oil and Gas Tax	0.00	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>998.38</u>	<u>21,470.60</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	7,574.57	7,901.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,574.57</u>	<u>7,901.87</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	189,785.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,470.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,901.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	203,354.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7,511.06	11,575.32
	1900 Other Revenue from Local Sources	2,838.87	1,286.66
	1910 Rentals	934.00	2,270.00
	3460 Montana Oil and Gas Tax	365,460.61	463,097.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		376,744.54	478,229.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	438.71	0.00
			6XX Supplies and Materials	6,109.30	0.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	4,345.10
			4XX Purchased Property Services	68,428.10	8,778.84
			6XX Supplies and Materials	41.47	0.00
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	0.00	2,526.50
			4XX Purchased Property Services	0.00	627,247.53
			7XX Property and Equipment Acquisition	342,960.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				417,978.37	642,897.97

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	1,386,747.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	478,229.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	642,897.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	627,247.53	
Less Last Year	63,440.00	(4b)
	563,807.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,785,886.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	138.87	16.56
	1530 Net Increase (Decrease) in the Fair Value of Investments	4,459.31	5,082.39
	1700 Student Extracurricular Activity Receipts	0.00	705,453.51
	1XXX Revenues from Student Activities	691,965.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		696,564.10	710,552.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	651,767.95	679,455.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				651,767.95	679,455.90	

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					317,351.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					710,552.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					679,455.90 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					348,448.34 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 85
PRC	Revenue	2015 Value	2016 Value	
180	ENDOWMENT- ALUMNI			
	1510 Interest Earnings	53.43	92.71	
	1920 Contributions/Donations from Private Sources	3,778.44	2,476.44	
181	ENDOWMENT SCHOLARSHIP			
	1920 Contributions/Donations from Private Sources	8,000.00	6,750.00	
183	James Weitz Scholarship			
	1510 Interest Earnings	19.27	8.77	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,851.14	9,327.92	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85
PRC	Program	Function	Object	2015 Value	2016 Value
180	ENDOWMENT- ALUMNI				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	4,872.40
181	ENDOWMENT SCHOLARSHIP				
	890 Other Community Services				
	33XX Community Services				
		870 Student Scholarships		14,000.00	9,750.00
183	James Weitz Scholarship				
	890 Other Community Services				
	33XX Community Services				
		870 Student Scholarships		1,000.00	2,826.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,000.00	17,449.25

Schedule Of Changes Worksheet					Fund Code 85
Beginning Fund Balance					18,804.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,327.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,449.25 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	945.95	Less Last Year	0.00 (4b)	945.95
					945.95 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,628.78 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	115,479.09	122,832.74
XX	39X 1XXX 112	Certified Teacher Staff Salaries	294,763.71	313,332.22
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,055,275.91	1,551,516.50
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	39,610.88	20,707.44
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	492.75	348.03
XX	XXX 26XX 41X	Energy Utility Services	103,280.09	102,562.91
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	576,664.04	0.00
XX	XXX 4XXX 725	Major Construction Services	13,952.75	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	1,520.00	8,645.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	63,201.60
b. Related Services Block Grant Entitlement	21,067.20
c. Total Entitlements Subject to Reversion	84,268.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	112,077.51
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	188,353.61
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	139,559.95	0.00	0.00	0.00	0.00
280	1XXX	2XX	11,077.47	0.00	0.00	0.00	0.00
280	1XXX	3XX	51.50	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	78.47	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,134.94	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	23,482.55	0.00	0.00	0.00	0.00
280	21XX	2XX	2,756.32	0.00	0.00	0.00	0.00
280	21XX	3XX	6,944.32	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	789.53	0.00	0.00	0.00	0.00
280	21XX	6XX	478.56	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			188,353.61	0.00	0.00	0.00	0.00

188,353.61

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	784,154.00	0.00	0.00	0.00	784,154.00
Land Improvements	978,553.00	0.00	0.00	0.00	978,553.00
Buildings	35,857,264.00	0.00	0.00	0.00	35,857,264.00
Machinery and Equipment	3,558,302.00	0.00	311,911.00	200,865.00	3,669,348.00
Construction in Progress	125,302.00	2,387.00	4,419,678.00	0.00	4,547,367.00
Totals at Historical Cost	41,303,575.00	2,387.00	4,731,589.00	200,865.00	45,836,686.00
Depreciation					
Improvement Accum	415,620.00	0.00	66,142.00	0.00	481,762.00
Building Accum	9,912,499.00	0.00	614,872.00	0.00	10,527,371.00
Machinery and Equipment Accum	2,460,620.00	0.00	291,268.00	176,865.00	2,575,023.00
Total Accumulated Depreciation	12,788,739.00	0.00	972,282.00	176,865.00	13,584,156.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	28,514,836.00	2,387.00	3,759,307.00	24,000.00	32,252,530.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	0.00	0.00	0.00
Support Services Staff (22XX)	0.00	0.00	0.00
General Administration (23XX)	0.00	0.00	0.00
 Total Depreciation for FY2016	 0.00	 0.00	 0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	281,628.32	0.00	0.00	23,558.02	258,070.30	27,855.70	230,214.60
Total Governmental Activity							
Non-bond Long-Term Liabilities	281,628.32	0.00	0.00	23,558.02	258,070.30	27,855.70	230,214.60

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	1,141,412.21	0.00	1,141,412.21
Net Pension - TRS	0.00	2,969,870.25	0.00	2,969,870.25